
MEASURE J

PROPOSAL TO AUTHORIZE SPECIAL TAX FOR CITY OF ROCKLIN

To continue current efforts to keep park and recreation facilities safe, clean and well maintained, shall Rocklin City Ordinance No. 926 be approved which would allow the City to continue to collect a per parcel fee; such fee would be between \$10.00 and \$45.00 per year, adjusted annually for inflation, for a period of fifteen years to be used only for park maintenance and development?

YES _____

NO _____

IMPARTIAL ANALYSIS BY ROCKLIN CITY ATTORNEY

Effect of Measure on Existing Law

Under current law, the Rocklin Park Maintenance and Development Act of 1998 levies an annual special tax on all residential parcels within the City in the amount of \$30 per year for each single-family dwelling. The assessment for each multi-family dwelling (condominiums, duplexes, triplexes, and apartments) mobile home units, and vacant residential lots ranges from \$10 to \$30 per year. The current tax has a 10 year sunset provision and will expire in June of 2009. The tax levy amounts have been unchanged over the term of the Rocklin Park Maintenance and Development Act of 1998.

This measure, if approved by two-thirds of the voters voting on the measure, would continue the annual special tax for Park Maintenance and Development and replace the existing special tax. The tax would increase the levy on residential properties to a base amount of \$45 per year for each single-family dwelling. However, seniors age 62 and over are eligible for a discounted rate of \$10 per year which is unchanged from the existing tax. The tax would be levied and collected in the same manner as the current Park Maintenance and Development annual special tax.

Operation of Measure

The measure would:

- Continue the current Park Development and Maintenance annual special tax. The amount to be levied would increase from the current amount of \$30 per year per single-family residence to a base tax of \$45 per year per single-family residence. The assessment for each multi-family dwelling (condominiums,

duplexes, triplexes, and apartments) mobile home units, and vacant residential lots ranges from \$10 to \$45 per year.

- Include a senior discount program for eligible residents age 62 and over providing for a discounted rate of \$10 per year which is unchanged from the existing tax.
- Provide for an annual adjustment for inflation based on the California Consumer Price Index for All Urban Consumers.
- Prohibit the City Council from increasing the tax rate without voter approval.
- Require the special tax revenues to be used only for park development and maintenance purposes.
- Include a sunset provision. The tax would have to be reauthorized by the voters in fifteen years; if it were not reauthorized, it would expire on February 15, 2023.

Fiscal Impact

The current revenues generated from the Park Development and Maintenance Tax of 1998 are approximately \$495,000 for fiscal year 2007/08. If this measure is approved, the Park Development & Maintenance Tax revenues at the new assessment levels set forth in Ordinance No. 926, would generate an estimated \$750,000.

ARGUMENT IN FAVOR OF MEASURE J

One of the greatest assets in the City of Rocklin is our network of parks and recreational opportunities. Today, we enjoy 30 parks—most designed to serve neighborhoods, while others are bigger and serve city-wide needs.

Our parks are exceptional and provide a variety of play structures, water parks, baseball diamonds, tennis and basketball courts, and soccer fields.

In order to support our parks, an annual park assessment was implemented 20 years ago, subsequently supported and renewed by voters 10 years ago. The current fee expires next year.

A group of residents asked the City of Rocklin to place this measure on the ballot so that the park assessment would continue. It's not a new tax; rather a replacement of the old. For the first time in 20 years, we are asking for an increase. The new inflation-adjusted fee would be \$45 per year for each household, or \$3.75 per month. All funds will be used for park maintenance as prescribed by law. While these funds do not pay the entire bill for maintenance, they are vitally needed. Seniors 62 and

older will be able to request a reduced rate of \$10 per year.

By continuing this fee, we will:

- Ensure that our parks will remain clean and well-maintained, providing great places for our children and grandchildren to play and for our community to gather.
- Enhance property values in Rocklin because potential homeowners are attracted by quality parks.
- Support thousands of children who use our parks for a variety of sports leagues, including Little League, Soccer, and Girls Fast Pitch Softball.

Please join us in ensuring that our parks remain a high-quality asset for years to come. A "YES" vote will support our community and keep Rocklin a place where people want to live and raise families.

Roy Ruhkala, 88-year Rocklin Resident
Kathy Lund, Rocklin Councilmember
Steve Paul, Rocklin School Board
Joyce Marcroft, Springfield Resident
Dean Bender, CPA

REBUTTAL TO ARGUMENT IN FAVOR OF MEASURE J

Measure J is a TAX INCREASE.

It doesn't just extend a tax that would otherwise expire, it also raises that tax by 50% in the first year, then automatically increases the tax every year after that, whether they need it or not.

The proponents want you to believe that Rocklin is too poor to fund parks without this tax increase, but the truth is that Rocklin's budget has doubled in the last five years, far out-pacing inflation. If the City Council wants more money for parks, they simply need to change their spending priorities.

This tax increase is a bait-and-switch tactic. They placed it on the ballot because they know we love our parks. If it passes, they can allocate even less of the existing tax revenues for parks and spend more on things voters would never approve, like the outrageously expensive fake rocks at the intersection of Highway 80 and Rocklin

Road (which reportedly cost more than this tax will generate in a year).

In the face of historic, unanticipated budget increases for Rocklin, the City Council has responded by raising taxes even higher. Clearly, they have lost touch with Rocklin residents who are just trying to hold onto their homes in the wake of record foreclosures, dramatic reductions in home values, gas price increases, inflation, and the falling stock market.

As Ronald Reagan said, "A government big enough to give us everything we want is big enough to take away everything that we have."

Tom Hudson, Executive Director, California Taxpayer Protection Committee
George Park, Jr., President, Placer County Republican Assembly
Ben Mavy, Former Secretary, Placer County Republican Party

ARGUMENT AGAINST MEASURE J

This measure is both poorly crafted and poorly timed. Home foreclosures are at an all-time high, and so many of our neighbors are struggling just to hold onto their homes in the face of rising mortgage payments, increasing gas prices, and declines in the stock market. Our taxes are already too high, and this is the wrong time to raise them.

The City of Rocklin has nearly doubled its annual operating budget over the past 5 fiscal years due to rising property and sales taxes and it has plenty of money to maintain and expand parks. This is not a revenue problem, but a spending problem. Rather than spending these new tax revenues on parks, it chose to spend hundreds of thousands of dollars on fake granite rocks to adorn the I-80/Rocklin Road interchange and numerous other less important projects.

This tax is also horribly unfair because it continues the practice of unequal city taxation. Homeowners in

Stanford Ranch and Whitney Ranch areas of Rocklin already pay substantial amounts of special taxes to the City of Rocklin, whereas most other city residents pay no special city taxes. Unequal taxation is unfair, and this tax only further burdens residents in newer areas of the city who are already paying more than their fair share.

Finally, the projects to be funded by this tax increase do not reflect the priorities of city residents. Before the city council tries to increase our taxes, they should consult with residents about what our priorities are and then fund those proposals. This measure is poorly crafted and poorly timed. We urge you to vote no.

Ben Mavy, Former Secretary, Placer County Republican Party
George Park, President, Placer County Republican Assembly
Tom Hudson, Executive Director, California Taxpayer Protection Committee

REBUTTAL TO ARGUMENT AGAINST MEASURE J

The citizens of Rocklin have always supported our parks and schools because they know each is important to our quality of life, which is second to none in the Sacramento region.

For the first time in years there is opposition to extending the small investment Rocklin residents have been making to our parks.

Sadly, this opposition is not coming from residents of Rocklin. It represents the views of outsiders who have based their opinions on a narrow political and ideological agenda. They are not interested in the quality of our community or the quality of our parks. Their only interest is their narrow agenda.

It is now time, once again, to decide if the residents of Rocklin want to continue to make an investment in our parks to ensure they continue to be maintained at the high quality levels existing today. Civic and community

leaders who live in Rocklin, of all political stripes, support the extension of the existing assessment as a common sense investment in a public amenity that will benefit the residents and children of Rocklin.

All money collected is used in our parks and residents 62 and older will continue to be eligible to pay the same \$10 they pay today.

Join us in continuing our support for quality parks in Rocklin by voting Yes on Measure J.

Remember: Not a single signer of the argument against Measure J lives in Rocklin.

Kathy Lund, Mayor 2007
Paul Ruhkala, Rocklin Recreation Commission
Camille Maben, Rocklin School Board
Jerry Mitchell, Former Mayor
Peter Hill, Rocklin City Council

RESOLUTION NO. 2007-316

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ROCKLIN, CALIFORNIA, CALLING AND GIVING NOTICE OF THE HOLDING OF A SPECIAL MUNICIPAL ELECTION TO BE HELD IN SAID CITY ON TUESDAY, FEBRUARY 5, 2008, FOR THE SUBMISSION TO THE QUALIFIED ELECTORS OF THE CITY OF A CERTAIN MEASURE RELATING TO THE CONTINUANCE OF A SPECIAL TAX FOR PARK DEVELOPMENT AND MAINTENANCE AND A MEASURE RELATED TO THE REPEAL OF RESOLUTION NO. 2007-245

WHEREAS, under the provisions of the laws relating to general law cities in the State of California, a special municipal election shall be held on Tuesday, February 5, 2008; and

WHEREAS, the City Council desires to submit to the voters at the election a question relating to a special tax for park development and maintenance and a question relating to the repeal of Resolution No. 2007-245.

NOW, THEREFORE, the City Council of the City of Rocklin does resolve as follows:

Section 1. Pursuant to the requirements of the laws of the State of California relating to municipal elections in general law cities, there is hereby called and ordered held in the City of Rocklin, County of Placer, State of California, on Tuesday, the 5th of February, 2008, a special municipal election.

Section 2. Pursuant to its rights and authority, the City Council orders submitted to the voters at said special municipal election the following question:

<p align="center">CITY OF ROCKLIN PARK MAINTENANCE AND DEVELOPMENT</p> <p>To continue current efforts to keep park and recreation facilities safe, clean and well maintained, shall Rocklin City Ordinance No. 926 be approved which would allow the City to continue to collect a per parcel fee; such fee would be between \$10.00 and \$45.00 per year, adjusted annually for inflation, for a period of fifteen years to be used only for park maintenance and development?</p>	Yes	
	No	

Section 3. The full text of the proposed Ordinance No. 926 is attached as Exhibit A and incorporated herein.

Section 4. In all particulars not recited in this resolution, said election shall be held and conducted as

provided for by law for the holding of municipal elections in the City.

Section 5. Notice of the time and place of holding the election is given, and the City Clerk is authorized and directed to give further or additional notice of the election, in the time, form and manner as required by law.

PASSED AND ADOPTED this 9th day of October, 2007, by the following roll call vote:

AYES: Councilmembers: Hill, Magnuson, Storey, Yuill, Lund
 NOES: Councilmembers: None
 ABSENT: Councilmembers: None
 ABSTAIN: Councilmembers: None

Kathy E. Lund, Mayor

ATTEST: Barbara Ivanusich, City Clerk

**EXHIBIT A
ORDINANCE NO. 926**

**ORDINANCE OF THE CITY COUNCIL
OF THE CITY OF ROCKLIN
REPEALING AND REENACTING CHAPTER 3.34
OF THE ROCKLIN MUNICIPAL CODE
RELATING TO A SPECIAL TAX
FOR PARK MAINTENANCE AND DEVELOPMENT**

WHEREAS, the Park Maintenance and Development Act of 1998, Ordinance No. 781, enacting Chapter 3.34 of the Rocklin Municipal Code, Park Maintenance and Development Fund, authorizing the collection of a tax to provide a source of funding for park development and maintenance will expire by its own terms on June 30, 2009; and

WHEREAS, the City Council of the City of Rocklin proposes to continue to provide a source of funding for park maintenance and development with a special tax; and

WHEREAS, Government Code Sections 53720 *et seq.* and California Constitution Article XIII A, Section 4 and Article XIII C, Section 2 provide that no special tax may be imposed unless and until such special tax is approved by a majority of the City Council and then submitted to the electorate of the City of Rocklin and approved by a two thirds majority of the voters voting in an election on the issue.

**MEASURE J RESOLUTION
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**MEASURE J RESOLUTION
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NOW, THEREFORE, the City Council of the City of Rocklin does ordain as follows:

Section 1. The City Council of the City of Rocklin proposes, subject to Government Code Sections 53720 et seq. and California Constitution Article XIII A, Section 4 and Article XIII C, Section 2, to repeal and reenact Chapter 3.34 to the Rocklin Municipal Code to continue a source of funding for park maintenance and development through the enactment of a special tax, to read as follows:

Chapter 3.34

PARK MAINTENANCE AND DEVELOPMENT FUND

3.34.010 Title and purpose

A. This chapter shall be known as the Park Maintenance and Development Act of 2008.

B. It is the intent of the City Council in adopting this chapter to continue to provide a source of funds for the development, installation, servicing, maintenance, repair and operation of parks and related recreation and appurtenant facilities which may be either currently or subsequently operated, serviced and maintained by the City of Rocklin. Said funds shall be used for the development of parks and recreation facilities, including but not limited to architectural, engineering, and environmental services, and the furnishing of services and materials for the ordinary and usual operation, maintenance, and servicing of these facilities including, but not limited to: personnel for maintenance and operations such as mowing, litter control, irrigation and equipment maintenance; utilities such as water for park irrigation, electricity, and sewer; fertilizers, pesticides, soil amendments, and other agricultural products; replacement trees, shrubs, plants, park and playground equipment, fencing, and sports facilities including lighting; building maintenance and custodial items such as light bulbs, paint, floor care products, sanitation equipment and paper goods; maintenance of swimming pool equipment, building heating, ventilating and air conditioning systems, and park maintenance equipment; contract maintenance services; and rents and leases of maintenance equipment.

C. This special tax is not an ad valorem tax on real property, nor a transaction tax, nor sales tax on real property. The tax imposed under this chapter is solely for the purpose of raising revenue necessary for the development and maintenance of parks and related recreation and appurtenant facilities in the City of Rocklin as described above. The revenue raised by this special tax shall be placed in a special fund to be used only for the purposes set forth in this section.

3.34.020 Authority to adopt measure

This chapter and the tax authorized herein is adopted pursuant to the provisions of Government Code Section 37100.5 and 53720 et seq. and California Constitution Article XIII A, Section 4, Article XIII C, Section 2, and Article XIII D, Section 3.

3.34.030 Maximum tax rate

A. A special tax for park development and maintenance is hereby imposed and shall be levied annually on each residential parcel within the City of Rocklin.

B. What qualifies as a residential parcel shall be determined by reference to the Assessor's Use Code assigned to the parcel as it appears on the most current Placer County Equalized Assessor's Tax Roll, or by actual land use, as determined by land use or building permits issued to the property.

C. The maximum tax rate, by type of residential parcel, is hereby established as follows, subject to an annual adjustment for inflation as provided by section 3.34.040:

ASSESSOR'S USE CODE	TYPE OF RESIDENTIAL PARCEL	TAX PER RESIDENTIAL UNIT
01	<u>Single Family Residential</u>	\$45.00
02	<u>Duplex (each unit)</u>	\$30.00
03	<u>Triplex (each unit)</u>	\$30.00
04	<u>Condominium</u>	\$45.00
05	<u>Apartments (each unit)</u>	\$15.00
10	<u>Vacant Residential Lot</u>	\$15.00
16	<u>Residence on a Commercial Lot</u>	\$45.00
28	<u>Mobile Home Park (each unit)</u>	\$10.00

D. Notwithstanding paragraph C, above, persons 62 years of age and older who own and are the principal occupant of a single family residence, duplex unit, triplex unit, condominium, or a residence located on a commercially zoned lot, are eligible for a discounted tax rate of the following amounts, which are also subject to an annual adjustment for inflation as provided by section 3.34.040:

ASSESSOR'S USE CODE	TYPE OF RESIDENTIAL PARCEL	TAX PER RESIDENTIAL UNIT
98	Single Family Residence	\$10.00
02	Duplex (unit occupied by homeowner)	\$10.00
03	Triplex (unit occupied by homeowner)	\$10.00
04	Condominium	\$10.00
16	Residence on a Commercial Lot	\$10.00

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E. In order to obtain the discounted rate, those eligible under subsection D above must provide proof of eligibility to the City of Rocklin Finance Division on or before June 1 of the year before the year in which the discount will apply or within 30 days of becoming eligible for the discount.

F. Subsidized senior citizen housing projects shall be exempt from the tax upon City's receipt of written notice from the manager or authorized representative of senior citizen housing project that qualifies for this exemption.

G. The classification for each parcel shall be based on the most current Placer County Equalized Assessor's Tax Roll.

3.34.040 Annual adjustment for inflation

The tax established by this section shall be adjusted automatically to take into consideration inflation on July 1st of each fiscal year, beginning on July 1, 2010, by a factor equal to the percentage increase, if any, of the California Consumer Price Index (for All Urban Consumers) during the twelve (12) months ending on the preceding March 1st of the prior fiscal year, as published by the California Department of Industrial Relations.

3.34.050 Collection of tax; Interest and penalties

A. The County of Placer Tax Collector shall annually levy on each residential parcel of real property located within the City of Rocklin a special tax in the amount specified in Section 3.34.030. The tax shall be added by the Tax Collector to the parcel's real property tax bill, and the Tax Collector shall take any and all action necessary to collect the tax.

B. The special tax for each fiscal year and subsequent fiscal years shall be due on the same basis, in the same manner, and on the same applicable dates as established by law for the due dates for the other charges and taxes fixed and collected by the County of Placer on behalf of the City of Rocklin.

C. The special tax imposed hereby shall be collected in the same manner, on the same dates, and subject to the same penalties and interest in accordance with the established dates as, or with, other charges and taxes fixed and collected by the County of Placer on behalf of the City of Rocklin. Said special tax, together with all penalties and interest thereon, shall constitute a lien upon the parcel upon which it is levied until it has been paid, and said special tax, together with all penalties and interest thereon, shall, until paid, constitute a personal obligation to the City of Rocklin by the

persons who own the parcel on the date the tax is due.

3.34.060 Reduction in rate; Tax adjustment

A. The tax rates imposed by this chapter are maximum rates and may not be increased by the City Council above such maximum rates.

B. The tax imposed by this chapter may be levied at a reduced rate or eliminated by the City Council for any fiscal year upon a determination by the City Council that, after such reduction or elimination, there will be sufficient revenues available to fund park development and maintenance for the ensuing fiscal year. Such reduction or elimination shall be effective only for the fiscal year following such determination.

3.34.070 Annual Accountability Report

On or before January 1, 2009, and then at least once a year in each successive year that this ordinance is in effect, the City's finance director shall file an annual report with the City Council reporting the amount of funds collected and expended under this ordinance, and explaining the status of any project required or authorized to be funded by the special tax authorized by this ordinance. The annual report shall comply with all requirements set forth in Government Code Section 50075.3.

Section 2. Severability.

If any provision of this ordinance, or the application of any such provision to any person or circumstance, is for any reason held invalid or unconstitutional, the remaining sections shall not be affected, but shall remain in full force and effect, and to this end the provisions of this measure are severable.

Section 3. Amendment.

The Rocklin City Council may amend, repeal, amend in part, or repeal in part any provision of Rocklin Municipal Code Chapter 3.34 or this ordinance, other than increasing the maximum tax rate, without a vote of the electorate.

Section 4. This Ordinance No. 926, the Park Maintenance and Development Act of 2008, shall expire by its own terms on February 15, 2023.

Section 5. The City Council of the City of Rocklin shall order the submission to the qualified electors of the City a measure for the approval of this ordinance at the general election to be held on Tuesday, February 5, 2008.

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If two-thirds of the voters voting on such measure cast their votes in favor of the ordinance, it will be considered as adopted upon the date the vote is declared by the legislative body, and shall go into effect on February 15, 2008.

Section 6. Within fifteen days of passage of this ordinance, the City Clerk shall cause the full text of the ordinance, with the names of those City Councilmembers voting for and against the ordinance, to be published in the Placer Herald. In lieu of publishing the full text of the ordinance, the City Clerk, if so directed by the City Attorney and within fifteen days, shall cause a summary of the ordinance, prepared by the City Attorney and with the names of the City Councilmembers voting for and against the ordinance, to be published in the Placer Herald, and shall post in the office of the City Clerk a certified copy of the City Councilmembers voting for and against the ordinance. The publication of a summary of the ordinance in lieu of the full text of the ordinance is authorized only where the requirements of Government Code section 36933(c)(1) are met.

INTRODUCED at a regular meeting of the City Council of the City of Rocklin held on September 25, 2007, by the following vote:

AYES: Councilmembers: Hill, Magnuson,
Storey, Yuill, Lund
NOES: Councilmembers: None
ABSENT: Councilmembers: None
ABSTAIN: Councilmembers: None

PASSED AND ADOPTED at a regular meeting of the City Council of the City of Rocklin held on October 9, 2007, by the following roll call vote:

AYES: Councilmembers: Hill, Storey,
Magnuson, Yuill, Lund
NOES: Councilmembers: None
ABSENT: Councilmembers: None
ABSTAIN: Councilmembers: None

Kathy Lund, Mayor

ATTEST: Barbara Ivanusich, City Clerk